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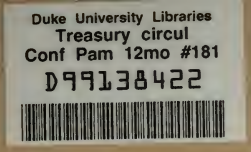
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Confederate States of America,

TREASURY DEPARTMENT,

MONTGOMERY, March 6, 1861.

The regulations and instructions prepared by this department under this date, are transmitted for the information and government of the officers of the several branches of the public service referred to therein. Careful attention and strict compliance with the same, are enjoined upon every officer.

Collectors of customs are specially charged to organize all collateral and subordinate departments at their respective ports, in conformity to the foregoing regulations to secure the interests of the Government and to promote the facilities of commerce.

Collectors and revenue officers above the port of New Orleans, within the Confederate States, in the adoption and practice enjoined by the regulations, will be under the general supervision, as far as practicable, of the Collector of New Orleans, subject to the direction and control of this department.

All officers of the Customs in permanent employment are required to give their whole time to their duties and are not permitted to engage in other business; except in special cases allowed by express order of the Secretary of the Treasury.

C. G. MEMMINGER,
Secretary of the Treasury.

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CIRCULAR INSTRUCTIONS No. 1.

Regulations relative to importations from places above the Confederate States, by vessels navigating the Mississippi and other Rivers.

All steamboats or other vessels navigating the River Mississippi, destined for ports or places within the Confederate States, on arrival within the territory of the Confederate States of America, from any port or place beyond the northern limits thereof, shall come to at the port of Norfolk, otherwise known as Nelm's landing, in the State of Mississippi, and the master or person in command of every such vessel shall make due report of the arrival of the said vessel by exhibiting to the Revenue officer at said port, duplicate manifests of the whole cargo, declaring the name of the vessel, name of master, wherefrom, the port of destination, and a full and particular description of said cargo. And shall obtain from the Revenue officer a certificate endorsed on one of the said manifest, of the fact of its exhibition, and shall leave with the said officer the duplicate of the same.

It shall be the duty and is hereby required of the Collector or chief Revenue officer at the port of Norfolk, to board at all hours of the day and night, either in person or by deputy, in the person of a Customs officer, all vessels entering the Confederate States by the river Mississippi from any place above the limits of the Confederacy on said river or its tributaries, for the purpose of receiving the report of the master or commander as herein before required to be made to him, and to demand of said master or commander duplicate manifests containing the

particulars before mentioned, and on a compliance with this demand to certify on each of such manifest as follows:

Port of
day of 18

I certify this to be the original (or duplicate as the case may be) manifest of the of
master, bound for
exhibited to me this date.
A. B.
Revenue officer.

and to return to the said master or commander the original manifest, retaining the duplicate which shall be forwarded by him, by the shortest route, to the Collector of the ports of final destination of said vessel, having first registered the same in a book to be kept by him for that purpose, in the following form:

BOARDING AND MANIFEST REGISTER.

Date when Boarded.	Class and name of Vessel.	Name of Master.	Wherefrom.	Where Bound.	General Cargo.	Remarks.

Should the whole or any portion of the cargo of any vessel entering the waters of the Confederate States as aforesaid, being composed of goods wares or merchandise exempted by law from the payment of duty, be intended to be landed at places other than ports of entry or delivery within the limits of the Confederacy, such landing shall be permitted on the commander or master exhibiting to the first Revenue officer in addition to the manifest before required a schedule in duplicate, of the articles intended to be so landed, which shall describe the goods, the quantity and value, the name of the consignee, and the place where they are to be landed; and receiving a permit endorsed on the original schedule, (which it is hereby made the duty of the Boarding officer to furnish on the foregoing requisites being complied with) and this permit shall be in the following form:

Port of
day of 18

Permission is hereby given to land the goods described by entries in this schedule at the places designated therein.

A. B.
Revenue Officer.

The original schedule with the permit endorsed, being returned to the master, the duplicate shall be retained and filed in the office of the Revenue officer, after having been first recorded, in a book to be kept by him for that purpose, detailing all the particulars stated in the original schedule. And a copy of this record rendered to the Treasury Department monthly shall form an abstract of the free goods imported through the port of Norfolk.

FLATBOATS.

All Flatboats with coal in bulk, intended to be landed at places within the limits of the Confederate States other than ports of entry or delivery, may be permitted to land said cargo, on the master or commander complying with the following regulations, to-wit:

A schedule setting forth the name of the boat, name of the owners, master, wherefrom, quality, quantity and value of the coal, and the fact of its being intended to be landed at places other than ports of entry or delivery, shall be prepared by the master or commander in duplicate and presented to and verified by oath before the Collector or chief Revenue officer at the port of Norfolk, whose duty it shall be to estimate on both the original and duplicate, the duties due on the quantity declared and further ascertained by the cubic measurement, to be made by a competent officer appointed for that purpose residing at said port, and on the duty thus assessed and ascertained being paid to the said Revenue officer, this officer shall endorse on the original schedule a certificate of such payment and a permit to land the cargo at any place other than ports of entry or delivery.

It shall be the duty of the Revenue officer at the port of Norfolk, to retain in his office the duplicate schedule received, to record the same, detailing all the particulars, and to render monthly a copy of the record as an abstract to the Treasury Department, and also to account for and deposit all moneys received by him for duties from this source in accordance with the provisions of existing laws and the instructions of the Secretary of the Treasury.

OTHER VESSELS WITH CARGOES FOR INTERMEDIATE PORTS.

Should any portion of the cargo of vessels arriving as aforesaid, composed of dutable or free articles be destined to ports of entry or delivery within the Confederate States, other than the port of final destination of said vessel, permission may be obtained to land the same under the following regulations, viz :

The master or commander shall present to the Revenue officer at the port of Norfolk, a schedule in triplicate of said goods, describing them by marks and numbers, numbers of packages, and contents, corresponding with the description in the general manifest of the vessel also stating the consignee and name of the port of destination of the merchandise.

Should the merchandise as aforesaid, be intended to be landed at more than one intermediate port, then separate schedules of the goods destined for each port to be made out in triplicate, with all the particulars herein before required, shall be presented as aforesaid. And it shall be the duty of the Revenue officer to certify on each of said schedules the fact of presentation and also on the original to endorse his permission for the vessel to proceed to and land at the port or ports designated, the goods described in said schedule. The original shall be then returned to the master or commander, the triplicates forwarded as promptly as possible by the shortest route to the principal Revenue officer of each port at which the goods are intended to be landed, and the duplicate re-

tained in his office and recorded in a book, prepared for that purpose in the fllowing form :

Date.	Class and name of Vessel.	Master.	Wherefrom.	Port of Landing.	Marks and Numbers.	Description of Merchandise

and a transcript of this record shall be rendered monthly to the Treasury Department.

ON ARRIVEL AT INTERMEDIATE PORTS.

On the arrival of the vessel at each port designated in the schedule as aforesaid, the master or commander shall present to the chief Revenue officer the original schedule and receive a general permit to land the goods, upon their being duly entered and special landing permits issued as now provided by law for the landing of imported merchandise. Should however the vessel arrive at said ports after or before the business hours of the Custom House, or should other circumstances render it necessary, the master or commander shall be permitted to deposit the goods intended to be landed either in a bonded warehouse or in the custody of a customs officer, on receiving a receipt from either the Gevernment officer in charge of the warehouse in which they are deposited, or of the Customs officer into whose custody they are delivered, which receipt shall contain all the particulars detailed in the schedule, and the said original schedule shall be surrendered to the person with whom the merchandise is deposited, and by him be delivered to the chief Revenue officer as soon as the opening of the Custom House will admit.

It shall be the duty of the chief Revenue officer at such intermediate ports at which goods may be landed on the schedule endorsed by the Revenue officer at the port of Norfolk, as hereinbefore provided, to keep a correct and particular record of the same, shewing the date of importation, class and name of the vessel, name of the master, wherefrom, marks, numbers and description of merchandise, the value and duty assessed thereon and

whether the same has been entered for consumption or warehousing, and to render monthly to the Treasury Department a transcript of this record as an abstract of such importations, and in case any of the goods deposited in warehouse under the provisions of these regulations shall remain unclaimed, a return of the same with the foregoing particulars shall be rendered as a supplement to such monthly return. And all moneys received for duties shall be accounted for and deposited as now provided by law, or as the Secretary of the Treasury may direct.

ON ARRIVAL AT PORT OF FINAL DESTINATION.

On the arrival of the vessel at the port of final destination, the master or commander shall make due entry at the Custom House by delivering his original manifest together with all schedules endorsed with the permits to land at intermediate ports, and the receipts of officers to whom any goods may have been delivered, or any other documents shewing the disposition of any portion of the cargo. And the residue of the cargo shall be landed on permits similar to those provided by law for the landing of imported merchandise. And the total cargo, as shown by the original manifest, shall be delivered at this port with the exception of such as is shown by the documents presented at time of entry to have been landed elsewhere, under the penalties now provided by law for discrepancies exis ting in the cargoes of vessels arriving from foreign ports.

In order to relieve vessels in this branch of importing trade from embarrassments, all goods imported therein remaining unclaimed, or for which no entry shall be made or permit granted within twenty-four hours after arrival, may be taken possession of by the Collector and deposited in a bonded warehouse on a general permit to be issued by him for that purpose.

To afford further facilities in the event of vessels in this trade arriving at the port of final destination before the opening, or after the closing of the Custom House for the day, and a necessity exist for discharging the cargo,

it shall be lawfull to deposit the same or any part thereof, at the risk and expense of said vessel, on the levee in the charge of the inspection service of the customs, or in any bonded warehouse at the port, such portion of said cargo as may be practicable, the master or commander of the vessel obtaining for the goods so deposited a receipt from the Inspection officer on the levee, or the Customs officer in charge of the warehouse, which receipt shall be delivered to the Collector of Customs as soon thereafter as the business hours of the Custom House at said port will permit.

Any goods, wares, or merchandise imported as aforesiad, may be entered at the port of destination on the presentation to the Collector of the bill or bills of lading together with the other documents now required by law on the entry of imported merchandise, before and in anticipation of the arrival of the importing vessel, and the necessary permits for the landing shall issue on the completion of these entries.

And on the presentation of these permits to the surveyor it shall be his duty and is hereby required of him, (if the vessel by which the goods are imported shall have arrived at the port,) to detail an Inspector of the customs to superintend the landing of the merchandise described therein, and such landing is authorized before entry has been made by the importing vessel at the Custom House, when the interest of commerce or circumstances attending such arrival shall shall render it necessary. It must however, be distinctly understood, that it is unlawfull to discharge any portion of the cargoes of these vessels, except under the supervision and inspection of a Customs officer.

APPRAISER'S SAMPLES, EXAMINATIONS, &C.

In discharging the cargoes of these vessels, it shall be the duty of the discharging officer to either send all the samples as designated on permit to the appraiser's store or tain the same on the levee for examination, in accor-

dance with the directions to this effect declared in the permit.

And for the convenience of commerce, it is hereby required that all distilled spirits and wines in casks, imported from any foreign port or place shall be examined by samples taken from the number of packages designated on the invoice, entry and permit, for examination, which samples shall not exceed in quantity four ounces each.

And the examination of all other goods as may be deemed practicable by the Collector shall be made by the appraisers on the levee or place of landing, and such examinations shall have the same validity as if made at the appraisers store.

The quantities of dutiable merchandise shall be ascertained as provided by law by either gauge, weight or measure, but the quantities of all goods exempt by law from the payment of duty shall be taken as that declared in the entry of the same at the Custom House.

RECORDS AND RETURNS.

It shall be the duty and is hereby required of the Collectors of Customs at the final port of destination of all vessels importing merchandise by way of the river Mississippi as aforesaid, to keep separate and distinct records and accounts of all imports from this source, and to render abstracts of such to the Treasury Department as a part of the commercial abstracts now required to be rendered quarterly to said department.

NIGHT INSPECTION.

It shall be the duty of the Surveyor of the port of New Orleans, under the supervision of the Collector, to organize a night inspection service, to be composed of such a number of inspectors as the duties to be performed may in the judgment of the Collector require, to be placed under the charge of a Deputy Surveyor, who shall give his personal attention to, and be in attendance upon said

service at all hours between the setting and rising of the sun. And on this service shall devolve all the duties required by these regulations for the protection of the revenue, or to promote and facilitate the interest of commerce within said hours.

It shall also be the duty of the Surveyor to provide a suitable force, to be detailed from the regular Inspectors not actually engaged in the duty of discharging vessels, to protect the revenue and afford to vessels and commerce all the facilities provided for by these regulations, from the rising of the sun until the opening of the Custom House for the day, and after the closing of the Custom House until the setting of the sun, as well as on such days as the law authorizes the closing of the Custom House, by discharging all the duties required to be performed by Customs officers, (except those in charge of the warehouse) by the provisions of these regulations. And in order that the facilities here afforded may be availed of, it shall be the duty of the Surveyor to have a part of his office opened, and to be accessible either in person or by Deputy, at all hours of the day and night.

The material of the service here provided for, shall be changed from time to time, as may be recommended by the collector.

APPRAISEMENTS ON LEVEE.

In view of the necessity for examinations being made by the appraisers of the greater portion of the merchandise imported under the provisions of these regulations on the Levee or place of landing, it shall be the duty of the Collector of New Orleans, to designate one assistant appraiser of the customs, with such a number of examiners as the said Collector may deem necessary, for the performance of this service, and this class of examinations being placed specially under the charge of the assistant appraiser assigned to this duty; that officer shall be held responsible for its expeditious and correct discharge.

And to insure greater expedition in the discharge of the increased duties devolving upon the appraisers at the port of New Orleans, the clerical force now employed in the office of the principal appraisers at that port, shall be reduced to one clerk, and the others heretofore employed as such, shall be assigned to the duty of examining and appraising merchandise imported otherwise than by sea, as provided for in the foregoing regulations.

IMPORTATIONS BY RIVERS AND WATER COURSES OTHER THAN THE MISSISSIPPI.

The master or commander of all vessels entering the territorial limits of the Confederate States of America, by rivers other than the Mississippi, shall be obliged to come to at the first port on the river by which the said vessel enters the territorial limits and to report to the chief Revenue officer residing thereat—and there to comply with all the regulations heretofore provided for vessels entering by way of the river Mississippi and arriving at the port of Norfolk, and the duties required by these regulations to be performed by the Collector or Revenue officer at the said port of Norfolk, shall be performed in all particulars by the Revenue officers at the said frontier ports on such other rivers.

DETECTIVE OFFICERS.

The Collectors or other chief officers of the Revenue at the several ports herein-before referred to are hereby authorized to detail Inspectors or other Customs officers, for the purpose of detecting and preventing frauds upon the revenue, at such times and in such manner as they may deem proper, to whom in addition to their regular compensation shall be allowed all the actual and necessary expenses incured by them while discharging such duties. When such officers however are thus detailed, the fact shall be reported monthly by the Collector or chief Revenue officer to the Treasury Department.

CLEARANCES.

Before the departure of any vessel navigating the Mississippi or other rivers, destined to a foreign port or place beyond the Northern limits of the Confederate States of America, the master or person having charge thereof shall deliver to the Collector or chief officer of the Customs, at the port from which such vessel is about to depart, a manifest of the cargo on board, the same, in the form and verified in the manner now provided by law for vessels to a foreign port, and obtain from the said Collector a clearance in the following form:

Confederate States of America.

District of

Port of 18

These are to certify to all whom it doth concern that master, or commander of the , of bound for , hath entered and cleared his said vessel according to law.

Given under my hand and seal at the Custom House of this day of 18

Collector.

It shall be permitted to vessels engaged in the navigation and commerce provided for by these regulations, after clearance to take on board at the port of original departure or any other port, or place within the limits of the Confederacy, any goods, wares or merchandise and to proceed therewith to a destination beyond the Confederate limits, on delivering to the Collector or chief Revenue officer at the port of Norfolk, on the river Mississippi, or at the port nearest the frontier of the Confederacy on any other river, a schedule describing all the goods on board, the quantity, value and destination, not declared in the manifest delivered at the time of clearance at the Custom House of the original port of departure. And

CIRCULAR INSTRUCTIONS No. 2.

CONFEDERATE STATES OF AMERICA,
TREASURY DEPARTMENT, Feb. 8th, 18

Collectors of Customs at the several ports of entry on issuing certificates of registry to vessels under the provisions of the act of 4th March, 1861, entitled "An Act to provide for the Registration of vessels, owned in whole or in part, by citizens of the Confederate States," shall require of the applicant for such certificate, if the vessel is in part owned by persons not citizens of the Confederate States of America, an instrument in writing describing and identifying the vessel to be registered, signed by all the owners, (not citizens of the Confederate States) declaring clearly and distinctly their consent to the proposed change in the nationality of the vessel, which document shall be attested before a Notary Public or other officer qualified under the laws of the nations which may have issued the same, to make attestations of public documents.

And before the new register shall be issued, the Collector to whom the application is made, shall require the former register of the said vessel to be surrendered to him, and it shall be his duty on such being done, to endorse on the face thereof, the following certificate:

Confederate States of America.
District of Port of
Collectors Office, 18

I hereby certify, that this register has this day been surrendered to me for cancellation, and that a register of

the Confederate States of America, number has issued from this office on this date.

Given under my hand and
[L. S.] Official seal the day and year above written.

A. B.
Collector.

And the certificate of register thus surrendered or cancelled, shall be transmitted by the Collector to the Consul of the nation by whom it was issued, if there be one residing at the port, or if there is no such resident Consul, then to the representative of the said nation at the seat of government of this Confederacy.

Collectors at the several ports are hereby required to keep seperate and distinct records of all vessels registered under the provisions of this act, and to render to the Register of the Treasury quarterly, an abstract of the same, which abstract, in addition to other particulars, shall state the date and manner of disposing of the register surrendered.

On application for certificates of registry to vessels wholly owned by citizens of the Confederate States, it shall be the duty of the several Collectors to issue the same conformably to the provisions of existing laws and Treasury regulations; and until otherwise provided, collectors are authorized and directed to conform the oaths and bonds required in all cases arising under these regulations to the provisions of the act of 4th March, 1861.

All former regulations of the Treasury in respect to the revenue and collection laws, which were of force at the secession of the several States from the Federal Union, are continued of force, in the Confederate States, so far as they are applicable, substituting, in all cases, the words Confederate States, for United States.

C. G. MEMMINGER,
Secretary of the Treasury.

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Confederate States of America,
TREASURY DEPARTMENT,
MONTGOMERY, March 12, 1861.

The annexed Circular Instructions No. 3, under this date, issued by this Department, for regulating and exercising a Revenue supervision over all goods, wares and merchandise introduced into the Confederate States of America, from foreign contiguous territory, over railway routes, are promulgated for the government of collectors of customs and other revenue officers, and a strict compliance with these instructions is enjoined upon all such officers.

C. G. MEMMINGER,
Secretary of the Treasury.

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TREASURY CIRCULAR No. 3.

Regulation governing the introduction of goods, wares and merchandise into the Confederate States of America by Railroad on inland routes.

1. All goods, wares, and merchandise introduced into the Confederate States of America from any foreign territory contiguous to that of the said Confederate States, by means of railway conveyances must be introduced over the following rail road lines, and through the following revenue posts until otherwise provided for by this department, and shall be subject to the provisions of these regulations:

RAIL ROAD LINES.

2. The railroad lines by which goods may be introduced as aforesaid are those named in the list hereunto annexed:

REVENUE STATIONS.

3. For the protection of the revenue and the execution of these regulations, there shall, at the following named points, (and such others as this department may hereafter deem proper) nearest to the frontier of the Confederate States on railroad lines before named, be organized revenue establishments to be known as "*Revenue Stations*," at which shall reside an officer of the customs known as a *Revenue Guard*, whose duties shall be of a supervisory nature over all merchandise introduced as hereinafter provided. These revenue stations shall be at the points named in the list hereunto annexed:

REVENUE DEPOTS.

4. There shall also be established at the places hereinafter named revenue posts, to be known as Revenue Depots, at which shall reside a chief revenue officer, with all the

powers, and to discharge all the duties and exercise the control now exercised by collectors of customs over importations by sea at ports of entry—which powers and duties are hereinafter defined in these regulations.

These revenue depots shall be at the points stated in the list attached hereto:

ACTION ON ARRIVAL AT REVENUE STATIONS.

5. Immediately on the arrival of any rail road carriage or train from any foreign territory contiguous to the Confederate States, at any of the revenue stations before referred to, the conductor or other person in charge shall be required to produce to the revenue guard at said first revenue station, a manifest in triplicate of all the goods, wares and merchandise brought into the Confederate States on board such railway carriage or train—and this manifest shall be in the following form:

MANIFEST.

Report and manifest of merchandise laden on board the cars of the rail road, where of is conductor, which merchandise was taken on board at the several places specified therein in the contignous teri-

No. Cars.	Marks and No.	Description of packages & contents.	Where taken on board.	By whom forwarded	To whom consigned	Place or port of destination.

Date. A. B., Conductor.

6. It shall be the duty of the revenue guard at the revenue station aforesaid, to board all railway trains arriving at said station from said foreign territory at all hours of the day and night, to receive the manifest herein before required, and on its presentation, to see that the goods described therein are placed in separate cars from those in which mails or passengers are conveyed, and to place on each of said freight cars revenue locks of the Confederate States of America, (it being required of the rail road company transporting such goods to provide cars suitable for such goods and so constructed

as to admit of such locks being placed thereon) and to certify on the original and duplicate manifest the fact of its presentation in the following form:

CERTIFICATE OF MANIFEST.

Revenue Station at
day of 18

I certify this to be the original (or duplicate as the case may be) manifest, exhibited to me on the above date.

A. B., Revenue Guard.

The original manifest thus certified, shall be returned to the conductor; the duplicate forwarded under seal to the revenue officer at the first revenue depot to which the cars are destined, by the shortest route, and the triplicate filed in his office, after being first recorded in a book to be kept by him for that purpose, in the following form:

MANIFEST REGISTER.

Date of Receipt.	Name of Railway	Number of Car.	Marks, Numbers & Description of Pack'gs & Con'ts.	Place of Destination.	Remarks.

A transcript of this register shall be rendered monthly to the chief revenue officer, at the revenue depot within his jurisdiction on the rail road line in whih such station is established.

ACTION ON ARRIVAL AT REVENUE DEPOTS.

7. On the arrival of the railway train or cars, at the first revenue depot, within the limits of the Confederate States, the conductor or other person in charge of such train, shall deliver to the chief revenue officer residing thereat, the original manifest presented to and endorsed with the certificate of the revenue guard at the station aforesaid, and also to deliver to the said chief revenue officer, all the merchandise described in said manifest, by either leaving at said depot all the locked cars containing the same, or depositing said goods in a warehouse of deposit, at said depot to be provided for that purpose under the regulations now governing bonded warehouses, or as may be otherwise provided. On such delivery being made and an examination being instituted of the train by said rev-

enue officer; he shall, if satisfied that all the merchandise has been delivered, furnish to the conductor or other person in charge of the train, a permit in the following form:

Revenue Depot at
day of 18

The conductor of the train on rail road, arriving at this depot at hour minutes this date, having delivered to me all the merchandise on board said train, has permission to proceed to a further destination.

A. B., Chief Revenue officer.

8. The aforesaid chief revenue officer shall be furnished with duplicate keys to the revenue locks placed on said cars by the revenue guard at the frontier revenue station, and should the cars containing such goods, not be left at said depot, it shall be his duty to unlock the cars containing such goods, and either in person or by deputy, superintend the unloading of said goods, and their deposit in the warehouse of deposit before referred to.

FREE GOODS.

9. Should any portion of the merchandise thus transported on said cars, be composed of articles exempted by law from the payment of duty, and of a character to admit of a speedy and satisfactory examination at the revenue depots, and such goods are intended to be landed at interior places on said rail road or its connections beyond the aforesaid first revenue depots, it shall be permitted for such merchandise to remain on board said train and pass to such further destination on the conductor furnishing to said chief revenue officer at the revenue depot a schedule in duplicate, in the following form:

Schedule of free goods introduced into the Confederate States of America, over the rail road from

Number of Cars.	Marks and Numbers.	Packages and Contents.	Quantity in Weight.	Value.	To whom and where Consig'd.

And on the examination being satisfactory, the aforesaid revenue officer shall return the schedule to the conduc-

tor, with a permit endorsed thereon, to deliver the same in the following form :

FORM OF PERMIT.

Revenue Depot at
day of 18

The goods described in the within schedule, having been examined by me and found to be exempted by law from the payment of duty, permission is hereby given to deliver the same at the places stated therein :

A. B., Chief Revenue Officer.

The duplicate of the schedule shall be filed in the office of said chief revenue officer and recorded by him in a book to be kept for that purpose, in the following form :

Register of free goods brought into the Confederate States of America, through the revenue depot at

Date.	Name of Rail Road.	Packages and Contents.	Quantity.	Value.	Destination.

A copy of the above register shall be rendered monthly to the Treasury Department, as an abstract of the free goods, introduced through said revenue depot. Should however, from the character of the goods, such examinations be impracticable, they will be required to be left at said revenue depot and disposed of under proper permits to issue for the same on entry under the provisions of these regulations.

DUTIABLE MERCHANDISE.

10. Dutiable merchandise arriving on said trains, may also be immediately forwarded to their destination on permits for the same as hereinafter provided, being in the possession of said chief revenue officer at the time of arrival of said cars, and on so doing, he shall furnish to said conductor a permit in the following form :

Revenue Depot, at
day of 18—

Permission is hereby given to transfer the following described goods to their destination within the territory of the Confederate States of America.

Here describe the goods by marks, numbers and description of packages and general contents:

A. B.,
Chief Revenue Office.

11. The manifests presented by the conductor of all cars arriving at said revenue depot, shall be consecutively numbered and recorded by the revenue officer, in a book kept by him for that purpose, in the following form:

REGISTER OF MANIFEST.

Date of register	Number of manifest.	Railroad. (name.)	Marks, numbers, description of package and contents.	Free.	Dutiable.	Time & mode of disposition.

In this register the time and mode of disposition shall explain when the goods passed from the custody of said revenue officer, and whether forwarded by the same train by which they arrived, or at some other period, and by other conveyance; and a copy of this register shall be monthly rendered to the Treasury Department, as a record of the transaction at said revenue depot.

12. For the proper discharge of the aforesaid duties, the chief revenue officer at the revenue depots shall board all trains on arrival, at all hours of the day and night, either in person or by deputy, and shall be accessible at all hours by having his office constantly opened.

PASSENGER BAGGAGE.

13. The baggage of all passengers passing over the railroad routes before named, on arrival at the aforesaid revenue station or depots, shall be subject to the inspection and examinations of either the revenue guard at such stations, or revenue officer at such revenue depots, and any baggage that may be intended to be landed at places between the revenue stations and first revenue depots, may be examined by the revenue guard, and if containing no articles subject to duty, shall be landed at the intermediate place named, by having the following permit, signed by the said revenue guard, pasted permanently on the trunk, valise, carpet-bag, or other envelope of such baggage and the permit shall be in the following form:

—Baggage Permit—

Revenue Station, at

18—

Passenger baggage examined, and may be delivered.

A. B.,

Revenue Guard.

BAGGAGE CONTAINING DUTIABLE MERCHANDISE

14. Should, however, dutiable articles be found in such baggage, the trunk or other package containg the same must be placed in the car with the merchandise, and under the revenue lock as before required, and the fact noticed in the manifest. And such baggage shall be delivered, with the other merchandise, to the chief revenue officer at the revenue depot, under the foregoing regulations.

DISPOSITION OF BAGGAGE AT REVENUE DEPOTS.

15. Passenger baggage destined for places beyond or more interior than the revenue depot, must be examined by the chief revenue officer at said revenue depot, and if they are found not to contain any merchandise subject to duty, may pass to their destination by having a permit in the same form as that provided for revenue stations, signed by the chief revenue officer, pasted thereon.

Should, however, such baggage contain dutiable merchandise, the trunks or other package in which said baggage is contained, shall be deposited at said revenue depot as hereinbefore provided for regular merchandise.

DISPOSITION OF MERCHANDISE AT REVENUE DEPOTS.

16. All merchandise delivered into the custody of the chief revenue officer, at revenue depots, as aforesaid, and not disposed of as heretofore provided, may be disposed of in accordance with the following regulations:

Entries may be made of merchandize arriving at revenue depots, under all the provisions of existing laws, and the regulations of the Department, for consumption and the payment of duties or warehousing, and withdrawals, and on these entries, as full compliance shall be required

of all laws and regulations relating thereto, as if such were made at ports of entry or delivery.

17. In addition to the delivery of merchandise on such entries, it shall be permitted to deliver the same, on entries being made under the provisions of the following regulations, viz:

ENTRY OF MERCHANDISE AT PORT OF DESTINATION, IMPORTED OR BROUGHT IN THE CONFEDERATE STATES THROUGH A REVENUE DEPOT,

Importers of merchandise, residing at any port of entry or port of delivery within the Confederate States of America, may be permitted to introduce goods into said Confederacy, from any foreign territory contiguous thereto, through and by way of any revenue depot provided for in the foregoing regulations, on presenting to the collector at such depot all the documents (with the exception of substituting the railway receipt for bill of lading) now required by law and treasury regulations, for the entry of imported merchandise, and making due entry of the same for either consumption of warehousing, stating therein the fact of importation through a revenue depot, and substituting in the form of entry now provided for, the name of such revenue depot, and State where located, for the name of vessel and master; also furnishing a schedule describing the goods as described in the invoice and entry, and executing, in addition to the bonds now required by law, a bond in a penal sum equal to double the invoice value of the goods; conditioned to produce the said goods and deliver them to the collector with whom such entries shall be made, within a period of time to be stated in such bond; and this bond shall be in the following form:

IMPORTATION BOND.

Know all men by these presents, that we, as principals, and as sureties, are held bound unto the Confederate States of America, in the sum of dollars, for the payment whereof to the Con-

federate States we firmly bind ourselves, our heirs, executors, administrators and assigns, jointly and severally:

As witness our hands and seals, this day of eighteen hundred and

The condition of this obligation is such that if the above bounden principals, or either of them, or either of their heirs, executors, administrators or assigns, shall, within days from the date hereof, or within such further time as the Secretary of the Treasury may, on application of any of them before said day, allow, or in case of delay from unavoidable accident, within a reasonable time thereafter, transport from the revenue depot of the Confederate States, at in the State of by (here name the route) the merchandise described in an entry made at the Custom House at this date, for (here name the class of entry,) as per margin, (describe on the margin the merchandise,) and shall deliver the same to the collector at said port of (here name the port where the bond is executed) in the same condition, and in the identical packages as brought into the Confederate States, and delivered to the revenue officer at the said revenue depot, at or, failing so to do, shall pay to the collector, or proper collecting officer of the Confederate States, at the port of (here name the port where the entry is made) the full sum stated in the bond, then this obligation is to be void, otherwise it shall remain in full force and virtue, and be enforced by due process of law.

Sealed and delivered in presence of

On the execution of this bond, the collector at the port of entry shall issue a permit directed to the revenue officer at the revenue depot, through which the goods are to be introduced for transportation, which shall be in the following form:

Permit for inward transportation.

District of

Port of

day of 18—

To the chief revenue officer

of th revenue depot at

Bond having been given at this office for the delivery to me at this port, of the following merchandise here entered, for——[state kind of entry,]——viz:

[Here describe the goods by marks, numbers and description as on the entry.]

imported through your revenue depot by———————— from ———————————— you will deliver the same.

{ L. S. }

Witness my hand and official seal, the date above written,

A. B.,
Collector.

This permit shall be delivered to the importer, and on its presentation to the chief revenue officer at the revenue depot, at which said goods are to arrive, they shall be delivered by him for forwarding to the person presenting the permit as heretofore provided, and the schedule furnished with said bond shall be by the collector with whom the entry is made, forwarded by mail to the chief revenue officer at the revenue depot through which the goods are introduced, and on its receipt by said revenue officer, it shall be his duty to compare it with the permit for said goods, (if such permit has been received or immediately on its being received,) and to notify the collector forwarding the same, of any discrepances between said schedule and permit.

DISPOSITION OF GOODS ON ARRIVAL AT DESTINATIONS.

18. On arrival at the port of destination of goods brought

into the Confederate States through revenue depots, and entered under the provisions of these regulations, they shall be delivered to the collector at said port, by depositing the same in warehouse, and taking the receipt of the custom officer in charge of the same, if the goods have been entered for warehousing; or if the entry be for consumption by notifying the surveyor of the port of the fact of arrival, and placing the same in charge of an inspection officer of the customs, (which it shall be the duty of the surveyor to detail for that purpose,) taking his receipt for the same.

19. Delay attending a delivery to an inspection officer may be avoided on entries for consumption by the importer notifying the collector of the arrival of such goods, and requesting him to select the packages required for examination, which it shall be the duty of said collector to do by designating the same on the invoice, and entry, and issuing a permit to the surveyor to deliver said packages to the appraiser's store, which permit shall be in the following form:

Permit for samples,

District of
Port of

To the surveyor day of 18—

You will cause to be sent to the appraiser's store for examination the following merchandise:

imported by through the revenue
depot at for
landed at

A. B.,
Collector.

20. If all the packages are not required for samples, the residue may be delivered to the importer on his paying the duty estimated on the entry, executing a bond in the form and manner now required by law and treasury reg-

ulations, on the delivery of other than sample packages on entry of merchandise imported from foreign ports by sea.

CANCELLATION OF IMPORTATION BONDS.

21. The bonds executed for the transportation of goods from revenue depots, shall be cancelled on the receipt of the assistant store-keeper in charge of the warehouse in which they are deposited, and the completion of all examinations and final liquidation of warehouse entries, or if the entry be for consumption, on the final liquidation of said entry.

EXAMINATION AND APPRAISEMENTS.

22. All examinations necessary to ascertain the quantities and value of goods imported through the revenue depots, as herein provided, shall be conducted in the same manner as is now required for merchandise imported directly by sea.

ABSTRACTS, RECORDS AND RETURNS.

23. The abstracts, records and returns of all goods introduced by way of revenue depots, shall be the same as those on importations by sea, substituting the word "inland," and name of revenue depot, for that of vessel and and master.

24. On the establishment, by the Department, of inland revenue posts, for the entry of merchandise and other revenue purposes, all the provisions of these regulations shall apply to such, in the same manner as hereinbefore provided for ports of entry or delivery, and the duties hereinbefore required to be discharged by surveyors shall, at places where there are no surveyors, be performed by the chief revenue officer at such posts or such other officer as he or this department may designate for that duty.

BONDS FROM RAIL ROAD COMPANIES.

25. All Rail Road Companies over whose lines goods are intended to be introduced into the Confederate States,

from foreign contiguous territory, shall be authorized to do so, on filing in the Treasury Department a bond executed to the Confederate States of America, in a sum to be fixed by the Secretary of the Treasury, obligating themselves to the faithful execution of the revenue laws of the Confederate States, and the regulations of the Treasury Department, so far as relates to the correctness of manifest, and their custody of the merchandise transported; and under said bond, they shall be responsible for all frauds committed or attempted by conductors or other persons in their employ, and while the merchandise is in their custody; and the form of this obligation shall be fixed and determined by this Department.

DELIVERY OF GOODS BETWEEN THE FRONTIER AND THE FIRST REVENUE DEPOT.

26. Where goods are to be delivered by railroad at any place between the frontier and the first revenue depot, the collector at such depot may authorize the railroad company in possession of such goods to receive entries and to collect the duties chargeable upon the same; and in such cases the manifest delivered to the revenue guard shall declare the goods so to be delivered, and the railroad company shall account for the entries and pay over the duties to the said collector, of all goods delivered, or shall warehouse the same at their depots according to the warehousing regulations.

PASSENGERS' BAGGAGE TO BE DELIVERED BETWEEN THE FRONTIER AND THE FIRST REVENUE DEPOT.

27. Such baggage as is above described may be examined on the train before it reaches the place at which it is to be delivered, by an agent of the railroad company, to be approved by the collector at the revenue depot; and in case dutiable goods are found therein, the baggage must be taken to the revenue depot and dealt with according to law.

RAILROADS WHERE NO REVENUE STATION IS LOCATED.

28. On lines where no revenue station is located, the duties required to be discharged by conductors and by the revenue guard, at such station shall, as far as the change of circumstances require, be discharged at the revenue depot, by the conductors and officers there.

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